

## ***Attention!***

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

9191

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends \$	OMB No. 1545-0110  <b>2001</b>  Form <b>1099-DIV</b>
		2a Total capital gain distr. \$	
		2b 28% rate gain \$	
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain \$	2d Unrecap. sec. 1250 gain \$
RECIPIENT'S name		2e Section 1202 gain \$	3 Nontaxable distributions \$
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$
Account number (optional)	2nd TIN not. <input type="checkbox"/>	8 Cash liquidation distr. \$	9 Noncash liquidation distr. \$

**Dividends and Distributions**

**Copy A**  
**For Internal Revenue Service Center**  
**File with Form 1096.**  
 For Privacy Act and Paperwork Reduction Act Notice, see the **2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends \$	OMB No. 1545-0110  <b>2001</b>  Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>  <b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2a Total capital gain distr. \$		
		2b 28% rate gain \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain \$	2d Unrecap. sec. 1250 gain \$	
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Form **1099-DIV**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Box 1.** Ordinary dividends, which include any net short-term capital gains from a mutual fund, are fully taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040A. Also report it on Schedule B (Form 1040) or Schedule 1 (Form 1040A), if required. This amount includes any amount shown in box 5.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Report it as a dividend on your income tax return, but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 2a.** Shows total capital gain distributions (long-term) from a regulated investment company or real estate investment trust. Amounts shown in boxes 2b, 2c, 2d, and 2e are included in box 2a. Report the amount in box 2a on Schedule D (Form 1040), Part II. But, if **no amount** is shown in boxes 2b–2e and your **only** capital gains and losses are capital gain distributions, you may be able to report the amount in box 2a on the "Capital gain or (loss)" line of Form 1040 or on the "Capital gain distributions" line of Form 1040A rather than on Schedule D (Form 1040). See the Form 1040 or 1040A instructions.

**Box 2b.** Shows 28% rate gain from sales or exchange of collectibles. Report this amount on Schedule D (Form 1040), Part II.

**Box 2c.** Shows qualified 5-year gain that may be taxed at an 8% capital gains rate. Report this amount on Schedule D (Form 1040). See the Schedule D (Form 1040) instructions.

**Box 2d.** Shows unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the **Unrecaptured Section 1250 Gain Worksheet** in the Schedule D instructions (Form 1040).

**Box 2e.** Shows section 1202 gain from certain small business stock that may be subject to a 50% exclusion. See the Schedule D (Form 1040) instructions.

**Box 3.** Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future nontaxable distributions as capital gains, even though this form shows them as nontaxable. See **Pub. 550, Investment Income and Expenses**.

**Box 4.** Shows backup withholding. For example, a payer must backup withhold on certain payments at a 31% rate if you did not give your taxpayer identification number to the payer. See **Form W-9, Request for Taxpayer Identification Number and Certification**, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**

**Box 5.** Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1.

**Box 6.** Shows the foreign tax you may be able to claim as a deduction or a credit on Form 1040. See your Form 1040 instructions.

**Boxes 8 and 9.** Shows cash and noncash liquidation distributions.

**Nominees.** If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A husband or wife is not required to file a nominee return to show amounts owned by the other. See the **2001 General Instructions for Forms 1099, 1098, 5498, and W-2G**.

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**Dividends and Distributions**

**Copy C  
For Payer**

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Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

## Payers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we provide general and specific form instructions as separate products. The products you should use for 2001 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contain general information concerning Form 1099-DIV and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2001 Instructions for Form 1099-DIV**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. You can order these instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at [www.irs.gov](http://www.irs.gov).



**Caution:** *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2002.

File Copy A of this form with the IRS by February 28, 2002. If you file electronically, the due date is April 1, 2002.

**Foreign dividend recipient.** If the recipient of the dividend is a nonresident alien, you may have to withhold Federal income tax and file **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding. See the **Instructions for Form 1042-S** and **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.